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ABSTRACT OF THE DISCLOSURE

A signal processing apparatus includes a decoder for decoding a stream signal so as to generate a digital audio

5 signal of a low frequency effect channel and digital audio signals of first through n'th ($n \geq 2$) channels; an adder section for adding the digital audio signal of the low frequency effect channel and the digital audio signal of a specified channel among the first through n'th channels,

10 so as to generate an addition signal; an n number of D/A conversion sections for converting the digital audio signals of the first through n'th channels, excluding the digital audio signal of the specified channel, and the addition signal into n types of analog audio signals; a first

15 signal processing section for generating a digital audio signal of the low frequency effect channel; and a second signal processing section for generating an analog audio signal of the specified channel.